

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

IN RE:	§	
	§	
DURA AUTOMOTIVE SYSTEMS, LLC	§	CASE NO. 19-12378
	§	
DEBTOR	§	CHAPTER 11
	§	

**LIMITED OBJECTION OF CAMERON COUNTY TO DEBTOR'S
MOTION TO SELL PROPERTY FREE AND CLEAR OF LIENS**
(Relates to Doc 154 and 931)

TO THE HONORABLE UNITED STATES BANKRUPTCY COURT:

COMES NOW, **CAMERON COUNTY**, a secured ad valorem tax creditor of the above named Debtor, and file this Limited Objection to Debtor's Motion To Sell Property Free and Clear of Liens (the "Motion") and would show the Court as follows:

1. Cameron County is a secured ad valorem tax creditor of the Debtor and holds fully secured statutory tax liens against the property that is the subject of the Motion. The property subject of the sale is subject to a statutory lien to secure payment of the 2020 ad valorem taxes which have not yet been finally assessed. These ad valorem taxes are secured with a security interest in the property subject of the motion that is superior to that of any other secured claim pursuant to the Texas Constitution, Article VIII, Section 15, and the Texas Property Tax Code, Section 32.01 and Section 32.05(b) see also Stanford v. Butler, 826 F.2d 353 (5th

Cir. 1987); Universal Seismic Associates, Inc., 288 F.3d 205 (5th Cir. 2002); In Re Winn's Stores, Inc. 177 B.R. 253 (Bkcty W.D. Tex 1995).

2. Cameron County is not opposed to a sale of the subject property but given the priority of the ad valorem tax liens, objects to any proceeds of sale being distributed to the consensual lienholder(s) prior to full payment of the ad valorem taxes owing by the Debtor to Cameron County which are secured by a superior lien against said property.
3. Cameron County objects to the Motion unless sufficient proceeds of sale are placed in a segregated account to provide adequate protection to these secured claims for the 2020 taxes. In this regard, the Property which is the subject of the sale constitutes the collateral of Cameron County, and accordingly, the proceeds from the sale of the said collateral constitutes the cash collateral of Cameron County. Cameron County objects to the use of its cash collateral to pay any other creditors of this estate. Pursuant to 11 U.S.C. § 363(c) (4), absent consent by the secured party or an order of the Court permitting use of cash collateral, it is required that the Debtors “shall segregate and account for any cash collateral” in its possession.
4. Cameron County objects to any sale provision which provides for a release of the ad valorem tax liens prior to the time that said taxes are paid in full.

WHEREFORE, Cameron County objects to the terms of the sale as proposed and prays that the sale be disallowed unless and until the treatment of the ad valorem tax liens is properly addressed, and for such other and further relief as the Court deems just.

Respectfully Submitted,

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Limited Objection to Debtor's Motion To Sell Property Free and Clear of Liens has been served by electronic mail on the parties listed on the ECF service list in this case on this 11th day of May, 2020.

/s/ Diane W. Sanders

DIANE W. SANDERS